

# Exhibit A

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**Internal Revenue Service**

Appeals Office

100 First Street, Suite 2000

San Francisco, CA 94102

**Department of the Treasury****Person to Contact:**

Mike Toni

Employee ID Number: 1000249924

Tel: (415) 281-7821

Fax: (877) 523-8317

Date: August 11, 2021

**Refer Reply to:**

AP:EX:SFO:MST

Kevin Kalkhoven

2368 Overlook Place

Truckee, CA 96161

**In Re:**

Income Tax Liability

**Tax Period(s) Ended:**

12/2000 12/2001

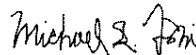
Dear Mr. Kalkhoven:

Concerning the Jeopardy Assessment made under Internal Revenue Code § 6861 for the years 2000 and 2001, we have considered the protest, evidence and arguments in support of your position.

We have determined that:

1. The making of the assessment was reasonable under the circumstances.
2. The amount was appropriate under the circumstances.

Sincerely,



Digitally signed by Michael S.

Toni

Date: 2021.08.11 09:06:29 -07'00'

Michael S. Toni

Appeals Team Case Leader



Department of the Treasury  
Internal Revenue Service  
Appeals Office  
100 First Street  
Suite 2000  
San Francisco, CA 94105

George Gerachis  
Vinson & Elkins LLP  
1001 Fannin Street, Suite 2500  
Houston, TX 77002

Date:  
08/11/2021  
Taxpayer ID number (last 4 digits):  
3465  
Taxpayer name:  
Kevin Kalkhoven  
Form number:  
1040  
Years:  
2020 and 2021  
Person to contact:  
Michael S. Toni  
Employee ID number:  
1000249924  
Contact telephone number:  
415-281-7821  
Contact fax number:  
877-523-8317

Dear Mr. Gerachis:

We are sending the enclosed material under the provisions of your power of attorney or other authorization we have on file. For your convenience, we have listed the name of the taxpayer to whom this material relates in the heading above.

If you have any questions, please call the contact person at the telephone number shown in the heading of this letter.

Thank you for your cooperation.

Sincerely,

A handwritten signature in black ink that reads "Michael S. Toni".

Digitally signed by Michael S.  
Toni  
Date: 2021.08.11 09:12:25  
-07'00'

Michael S. Toni  
Appeals Team Case Leader

Enclosures:

- ☒ Letters Jeopardy Assessment Closing Letter
- ☐ Reports
- ☐ Copy of Determination Letter
- ☐ Other